



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

November 16, 2005

The Honorable Edward M. Turner, III
Chief Judge
County of Floyd General District Court
100 East Main Street, Rm. 208
Floyd, VA 24091

The Honorable J. Colin Campbell, Sr.
Magistrate Supervising Authority
Twenty-Seventh Judicial District
P.O. Box 130
Independence, VA 24348-0130

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Floyd General District Court and the associated magistrates from the Twenty-Seventh Judicial District for the period April 1, 2004 through September 30, 2005.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; no material weaknesses in internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk on November 16, 2005 and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:sks

cc: The Honorable Robert C. Viar, Jr., Judge
Judy R. Bell, Clerk
Iris Tucker, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia